

Forms 1095-C and 1095-B Matrix

(Revised 2/21/2023)

Details which Form 1095, if any, a subscriber or employee should receive

Employer Groups (School Districts, ESDs, Political Subdivisions)

This table is for employees and former employees of PEBB or SEBB employer groups. Individual employer group circumstances will determine whether Form 1095-B *and/or* Form 1095-C is used.

	Enrolled in PEBB or SEBB Medical		Not Enrolled In PEBB Medical
	UMP <i>("Self-insured")</i>	Kaiser Permanente Premera <i>("Fully-insured")</i>	Not Applicable
Employee <i>(for at least 1 month of report year)</i> who is determined "full-time" under the ACA standard for at least 1 month.	Form 1095-B from employer <i>or</i> Form 1095-C from employer	Form 1095-B from insurer <i>and in some cases</i> Form 1095-C from employer	<i>in some cases</i> Form 1095-C from employer
Employee <i>(for at least 1 month of report year)</i> who is <u>not</u> determined "full-time" under the ACA standard for at least 1 month	Form 1095-B from employer <i>or</i> Form 1095-C from employer	Form 1095-B from insurer	None
Non-Employee Subscriber whose originating agency was an employer group <i>(not an employee for any month of report year)</i> <ul style="list-style-type: none"> • COBRA • LWOP • PEBB Extension of Coverage, or • PEBB Retiree Insurance Coverage 	Form 1095-B from employer <i>or</i> Form 1095-C from employer	Form 1095-B from insurer	None

Note: *Subscribers enrolled in Premera Blue Cross Medicare Supplement Plan F or Plan G, or UnitedHealthcare PEBB Balance or Complete, and any others enrolled in Medicare A may receive a Form 1095-B from Centers for Medicare & Medicaid Services (CMS).*